Listing of Claims:

1.-14. (Canceled).

15. (Previously Presented) A solid preparation comprising a phase, said phase comprising a pioglitazone or a salt thereof and a metformin or a salt thereof, wherein the pioglitazone or a salt thereof and the metformin or a salt thereof are uniformly dispersed particles, wherein the ratio of the median size of the particles of metformin or a salt thereof to the median size of the particles of pioglitazone or a salt thereof is 0.5 to 15, and wherein the particles of pioglitazone or a salt thereof have a median size of 2-10 μm, and the particles of the metformin or salt thereof have a median size of 10-100 μm.

16. (Previously Presented) The solid preparation of claim 15, which is film-coated.

17. (Previously Presented) The solid preparation of claim 15, wherein the pioglitazone or a salt thereof is pioglitazone hydrochloride.

18. (Canceled).

19. (Previously Presented) The solid preparation of claim 15, wherein the metformin or a salt thereof is metformin hydrochloride.

20. (Previously Presented) The solid preparation of claim 15, wherein the pioglitazone or a salt thereof is pioglitazone hydrochloride and the metformin or salt thereof is metformin hydrochloride.

21. (Previously Presented) The solid preparation of claim 15, wherein the solid preparation has a coefficient of variation of the pioglitazone or a salt thereof content of not more than 6%.

22. (Previously Presented) The solid preparation of claim 15, wherein the solid preparation has a hardness of 100 N to 400 N.

23. (Previously Presented) The solid preparation of claim 15, which elutes out not less than 70% of the pioglitazone or a salt thereof at 30 min after in a dissolution test

according to a Paddle Method using a hydrochloric acid-potassium chloride buffer (pH 2.0) as a test solution at 37°C, 50 rpm.

24. (Previously Presented) A solid preparation comprising a phase, said phase comprising a pioglitazone or a salt thereof and a metformin or a salt thereof, wherein the pioglitazone or a salt thereof and a metformin or a salt thereof are uniformly dispersed particles, and wherein the ratio of the median size of the particles of metformin or a salt thereof to the median size of the particles of pioglitazone or a salt thereof is 0.5 to 15, and wherein

(1) the particles of pioglitazone or a salt thereof have a median size of 2-10 μm, and the particles of metformin or a salt thereof have a median size of 10-100 μm,

(2) the solid preparation has a coefficient of variation of the pioglitazone or a salt thereof content of not more than 6%,

(3) the solid preparation has a hardness of 100 to 400N, and

(4) the solid preparation elutes out not less than 70% of the pioglitazone or a salt thereof at 30 min after in a dissolution test according to a Paddle Method using a hydrochloric acid-potassium chloride buffer (pH 2.0) as a test solution at 37°C, 50 rpm.

25. (Previously Presented) The solid preparation of claim 15, which is an agent for treatment of diabetes comprising an amount of the pioglitazone or salt thereof and an amount of the metformin or salt thereof effective for the treatment of diabetes.